

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant :	Damian Fiolka et al.	Art Unit :	2872
Serial No. :	10/580,698	Examiner :	Jade R. Chwasz
Filed :	November 29, 2006	Confirmation No.:	5439
		Notice of Allowance Date:	January 4, 2011
Title :	POLARIZATION-MODULATING OPTICAL ELEMENT		

**MAIL STOP ISSUE FEE**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

COMMENTS ON EXAMINER'S REASONS FOR ALLOWANCE

Applicants recognize that, in accordance with M.P.E.P. § 1302.14, the Examiner's reasons for allowance need not set forth all of the details as to why the claims are allowed. In the above-referenced application, Applicants do not concede that the Examiner has accurately characterized any art or the subject matter covered by the claims. Nor do Applicants concede that the Examiner's stated reasons for allowance would be the only reasons for which the claims are allowable. In particular, Applicants do not concede that all of the identified limitations are necessary to distinguish the prior art of record or to satisfy the requirements of 35 U.S.C. § 112. Furthermore, the claims may be patentable for other reasons. In addition, all of the dependent claims are allowable on their own merits, and are allowable on the basis of a sub-combination of the recited features of the dependent claims and their respective base claims.

Please apply any additional charges or credits to our Deposit Account No. 06-1050.

Respectfully submitted,

Date: January 18, 2011

/ Chris Bowley /

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